

LAMPIRAN

Lampiran 1

Kepada Responden Yang Terhormat

Sebelumnya saya mengucapkan terima kasih atas kesediaan anda mengisi kuesioner ini. Adapun kami sampaikan bahwa koesioner ini dibuat oleh:

Nama : Nico Andreas Wibisono
NIM : 15.G1.0213
Jurusan/Fakultas : S1 Akuntansi/Ekonomi dan Bisnis
Universitas : Universitas Katolik Soegijapranata

Koesioner ini merupakan bagian dari proses pengumpulan data untuk keperluan Tugas Akhir/ Skripsi kami yang berjudul **“PENGARUH KOMPETENSI SUMBER DAYA MANUSIA, PENERAPAN SISTEM AKUNTANSI KEUANGAN DAERAH, PEMANFAATAN TEKNOLOGI INFORMASI, DAN SISTEM PENGENDALIAN INTERNAL TERHADAP KUALITAS LAPORAN KEUANGAN DAERAH (Studi Empiris Pada OPD Kabupaten Karanganyar)”**.

Dalam penyusunan Tugas Akhir/Skripsi ini besar harapan saya kepada Bapak/Ibu/Saudara/I untuk berkenan meluangkan waktu sejenak untuk mengisi koesioner yang dilampirkan bersama surat ini. Bantuan Bapak/Ibu/Saudara/i sangat berarti demi terselesainya penelitian ini. Sebelumnya saya juga memohon maaf telah mengganggu waktu kerja Bapak/Ibu/Saudara/i. Jawaban yang anda berikan tidak akan dinilai BENAR atau SALAH dan tidak akan berpengaruh terhadap penilaian kerja Bapak/Ibu/Saudara/i ditempat anda bekerja. Data yang diperoleh akan kami rahasiakan dan tidak akan kami sebarluaskan, karena hanya akan digunakan untuk keperluan penelitian sesuai dengan etika penelitian.

Peneliti memohon maaf apabila ada yang tidak berkenan dengan hadirnya koesioner ini. Atas kerjasama dan ketersediaan Bapak/Ibu/Saudara/i, peneliti mengucapkan terima kasih.

Hormat Saya

Nico Andreas Wibisono

KOESIONER PENELITIAN

A. Nama Responden : (Boleh diisi atau tidak)

B. Umur : Tahun

C. Jenis Kelamin : Laku-laki/Perempuan *)

*) Coret yang tidak perlu.

D. Pendidikan Terakhir : ☐ SD ☐ ANT III/IV
☐ SMP/SLTP ☐ ATT III/IV
☐ SMA/SLTA ☐ S1/D4
☐ D1 ☐ S2
☐ D1 ☐ S3
☐ D3

*) Centang (√) pada pilihan yang sesuai

E. Lamanya Bekerja : Tahun Bulan

Berkaitan mengenai informasi Kualiatas Laporan Keuangan Pemerintah Daerah, saya mohon Bapak/Ibu/Sdr/I untuk memberi tanda check list atau centang (√) pada pilihan yang sesuai dengan pendapat Bapak/Ibu/Sdr/I.

Keterangan:

SS = Sangat Setuju

S = Setuju

KS = Kurang Setuju

TS = Tidak Setuju

STS = Sangat Tidak Setuju

Kualitas Laporan Keuangan Pemerintah Daerah

| No | Pertanyaan | STS | TS | KS | S | SS |
|----|---|-----|----|----|---|----|
| 1 | Laporan keuangan menjadi gambaran posisi keuangan pada periode masa lalu | | | | | |
| 2 | Informasi laporan keuangan membantu pengguna dalam meprediksi kinerja keuangan dimasa mendatang | | | | | |

| No | Pertanyaan | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 3 | Informasi keuangan disajikan tepat waktu sesuai kebutuhan dalam mengambil keputusan | | | | | |
| 4 | Laporan keuangan menghasilkan informasi yang lengkap mencakup semua informasi yang dibutuhkan guna pengambilan keputusan | | | | | |
| 5 | Informasi laporan keuangan disajikan secara jujur/wajar | | | | | |
| 6 | Laporan keuangan menghasilkan informasi yang dapat dibandingkan dengan laporan keuangan periode sebelumnya | | | | | |
| 7 | Informasi laporan keuangan dapat dipahami oleh penggunaanya | | | | | |
| 8 | Laporan keuangan disusun sesuai dengan sistem akuntansi pemerintah (SAP) | | | | | |

Kompetensi Sumber Daya manusia

| No | Pertanyaan | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 1 | Akuntansi adalah suatu proses pengidentifikasian, pencatatan, dan pelaporan transaksi ekonomi dari suatu organisasi/entitas yang dijadikan sebagai informasi dalam rangka pengambilan ekonomi oleh pihak yang memerlukan | | | | | |

| No | Pertanyaan | STS | TS | KS | S | SS |
|----|---|-----|----|----|---|----|
| 2 | Dalam pelaksanaan tugas selalu diselesaikan secara tepat waktu dan efektif | | | | | |
| 3 | Standar akuntansi pemerintahan (SAP) adalah prinsip-prinsip akuntansi yang diterapkan dalam menyusun dan menyajikan laporan keuangan pemerintah | | | | | |
| 4 | Sebagai pegawai pada Dinas ini sangatlah penting memahami kewajiban sebagai Pegawai Negeri Sipil | | | | | |
| 5 | Dalam Dinas ini sebaiknya mengikutsertakan pegawai pada pendidikan dan pelatihan (diklat) pegawai | | | | | |
| 6 | Jika ada peraturan baru tentang akuntansi pemerintahan, pegawai pada bagian akuntansi sebaiknya mendapatkan sosialisasi atau diklat | | | | | |
| 7 | Sebagai pegawai pada Dinas ini sangat penting memahami struktur organisasi pada instansi/dinas tempat anda bekerja | | | | | |

Sistem Akuntansi Keuangan Daerah

| No | Pertanyaan | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 1 | Sistem akuntansi yang diterapkan pada Dinas ini sesuai dengan Standar Akuntansi Pemerintahan (SAP) | | | | | |

| No | Pertanyaan | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 2 | Pada Dinas ini dilakukan pengklasifikasian terhadap transaksi yang terjadi | | | | | |
| 3 | Pada Dinas ini dilaksanakan pengidentifikasian terhadap pencatatan | | | | | |
| 4 | Setiap transaksi keuangan pada Dinas ini didukung oleh bukti transaksi | | | | | |
| 5 | Pada Dinas ini semua transaksi keuangan dilakukan pencatatan secara kronologis | | | | | |
| 6 | Laporan keuangan disusun setiap periode akuntansi | | | | | |
| 7 | Pelaporan laporan keuangan dilakukan secara konsisten dan periodik | | | | | |

Pemanfaatan Teknologi Informasi

| No | Pertanyaan | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 1 | Jaringan internet tersedia untuk mendukung pelaksanaan program | | | | | |
| 2 | Jaringan internet sudah dimanfaatkan dengan baik sesuai dengan kebutuhan pelaksanaan program | | | | | |
| 3 | Perangkat lunak (software) tersedia untuk memproses data kauntansi | | | | | |

| No | Pertanyaan | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 4 | Penggunaan perangkat lunak (software) legal sesuai lisensi yang berlaku | | | | | |
| 5 | Melakukan pemeliharaan peralatan yang terkait dengan penyusunan laporan keuangan | | | | | |

Sistem Pengendalian Intern

| No | Pertanyaan | STS | TS | KS | S | SS |
|----|--|-----|----|----|---|----|
| 1 | Sudah dilakukan Evaluasi SOP di OPD pada Dinas ini secara berkala | | | | | |
| 2 | Pimpinan instansi telah mengetahui kewajiban pelaksanaan pengendalian yang baik sesuai PP No. 60 Tahun 2008 | | | | | |
| 3 | Dokumentasi atas Sistem Pengendalian Intern mencakup identifikasi, penerapan, dan evaluasi atas tujuan dan fungsi OPD | | | | | |
| 4 | Pemisahan tugas dan tanggung jawab digunakan untuk membantu mencegah penyelewengan | | | | | |
| 5 | Jenis sanksi dikomunikasikan kepada seluruh pegawai di lingkungan Instansi Pemerintah sehingga pegawai mengetahui konsekuensi dari penyimpangan dan pelanggaran yang dilakukan | | | | | |

Tabel 4.1. Daftar OPD di Kabupaten Karanganyar

| NO | NAMA ORGANISASI PEMERINTAH DAERAH |
|----|---|
| 1 | Sekretariat Daerah - Kantor Bupati |
| 2 | Sekretariat DPRD |
| 3 | Inspektorat |
| 4 | Bagian Pengadaan Barang dan Jasa |
| 5 | Bagian Hubungan Masyarakat dan Telekomunikasi |
| 6 | Bagian Umum dan Keuangan |
| 7 | Bagian Organisasi |
| 8 | Bagian Kesejahteraan Rakyat |
| 9 | Bagian Perekonomian |
| 10 | Bagian Administrasi Pembangunan |
| 11 | Bagian Hukum |
| 12 | Bagian Pemerintahan Desa |
| 13 | Bagian Pemerintahan |
| 14 | Dinas Komunikasi dan Informatika |
| 15 | Dinas Pemberdayaan Masyarakat dan Desa |
| 16 | Dinas Kearsipan dan Perpustakaan |
| 17 | Dinas Perikanan dan Peternakan |
| 18 | Dinas Pertanian dan Pangan |
| 19 | Dinas Perdagangan, Tenaga Kerja, Koperasi, Usaha Kecil dan Menengah |
| 20 | Dinas Pekerjaan Umum dan Penataan Ruang |
| 21 | Dinas Pariwisata Pemuda dan Olah Raga |
| 22 | Dinas Perhubungan Perumahan dan Kawasan Pemukiman |
| 23 | Dinas Kependudukan dan Pencatatan Sipil |
| 24 | Dinas Sosial |
| 25 | Dinas Kesehatan |
| 26 | Dinas Pendidikan dan Kebudayaan |
| 27 | Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu |
| 28 | Dinas Pemberdayaan Perempuan, Perlindungan Anak, pengendalian Penduduk dan Keluarga Berencana |
| 29 | Dinas Lingkungan Hidup |
| 30 | Staf Ahli Bupati Bidang Ekonomi dan Keuangan |
| 31 | Staf Ahli Bupati Bidang Pembangunan, Kemasyarakatan, dan Sumber Daya Manusia |
| 32 | Staf Ahli Bupati Bidang Pemerintahan, Hukum dan Politik |
| 33 | Asisten Administrasi |
| 34 | Asisten Pembangunan |
| 35 | Asisten Pemerintahan |
| 36 | Kecamatan |
| 37 | Kelurahan |
| 38 | Badan Penanggulangan Bencana Daerah |
| 39 | Badan Keuangan Daerah |
| 40 | Badan Kesatuan Bangsa dan Politik |

| | |
|----|--|
| 41 | Badan Kepegawaian dan Pengembangan Sumber Daya Manusia |
| 42 | Badan Perencanaan, Penelitian, dan Pengembangan Daerah |
| 43 | Satuan Polisi Pamong Praja |
| 44 | Rumah Sakit Umum Daerah |



| NO | UMUR | JENIS KELAMIN | PENDIDIKAN TERAKHIR | LAMA BEKERJA | | KUALITAS LKPD | | | | | | | | KOMPETENSI | | | | | | | | SAKD | | | | | | | | PEMANFAAT | | | | | | | | SPI | | | | | | | | | |
|----|------|---------------|---------------------|--------------|-------|---------------|---|---|---|---|---|---|---|------------|------|---|---|---|---|---|---|------|-----|------|---|---|---|---|---|-----------|---|-----|------|---|---|---|---|-----|-----|------|---|---|---|---|---|-----|------|
| | | | | TAHUN | BULAN | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | TOT | MEAN | 1 | 2 | 3 | 4 | 5 | 6 | 7 | TOT | MEAN | 1 | 2 | 3 | 4 | 5 | 6 | 7 | TOT | MEAN | 1 | 2 | 3 | 4 | 5 | TOT | MEAN | 1 | 2 | 3 | 4 | 5 | TOT | Mean |
| 1 | 37 | P | D3 | 9 | 8 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5.00 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 27 | 3.86 | 3 | 4 | 5 | 5 | 4 | 21 | 4.20 | 4 | 4 | 5 | 5 | 4 | 22 | 4.40 |
| 2 | 58 | L | SMP/SLTP | 27 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 | 3.88 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 25 | 3.57 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 26 | 3.71 | 4 | 4 | 3 | 3 | 4 | 18 | 3.60 | 3 | 3 | 4 | 3 | 4 | 17 | 3.40 |
| 3 | 50 | L | SD | 14 | | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 37 | 4.63 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 31 | 4.43 | 5 | 5 | 4 | 3 | 3 | 4 | 3 | 27 | 3.86 | 4 | 4 | 4 | 3 | 5 | 20 | 4.00 | 5 | 4 | 3 | 4 | 3 | 19 | 3.80 |
| 4 | 53 | L | S1/D4 | 21 | | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 37 | 4.63 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 32 | 4.57 | 4 | 4 | 2 | 5 | 5 | 4 | 4 | 28 | 4.00 | 3 | 4 | 4 | 4 | 4 | 19 | 3.80 | 4 | 4 | 4 | 5 | 4 | 21 | 4.20 |
| 5 | 54 | L | S1/D4 | 19 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 35 | 4.38 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 28 | 4.00 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 28 | 4.00 | 4 | 5 | 4 | 4 | 4 | 21 | 4.20 | 4 | 4 | 2 | 4 | 4 | 18 | 3.60 |
| 6 | 41 | P | S1/D4 | 17 | 17 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 38 | 4.75 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 32 | 4.57 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 32 | 4.57 | 5 | 4 | 5 | 4 | 4 | 22 | 4.40 | 5 | 5 | 3 | 2 | 4 | 19 | 3.80 |
| 7 | 30 | P | S1/D4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 | 4.25 | 5 | 2 | 4 | 4 | 3 | 4 | 5 | 27 | 3.86 | 4 | 4 | 4 | 4 | 3 | 5 | 3 | 27 | 3.86 | 2 | 5 | 4 | 4 | 3 | 18 | 3.60 | 4 | 4 | 5 | 4 | 4 | 21 | 4.20 |
| 8 | 56 | L | S1/D4 | 15 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 37 | 4.63 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 | 4.29 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 30 | 4.29 | 5 | 4 | 4 | 4 | 4 | 21 | 4.20 | 4 | 5 | 4 | 4 | 4 | 21 | 4.20 |
| 9 | 46 | P | S1/D4 | 16 | | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 38 | 4.75 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 26 | 3.71 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 26 | 3.71 | 4 | 4 | 5 | 4 | 3 | 20 | 4.00 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 10 | 54 | L | S1/D4 | 18 | | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 29 | 3.63 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 25 | 3.57 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 24 | 3.43 | 4 | 3 | 4 | 3 | 3 | 17 | 3.40 | 3 | 3 | 3 | 4 | 4 | 17 | 3.40 |
| 11 | 51 | P | S1/D4 | 25 | 7 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 37 | 4.63 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 | 4.29 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 32 | 4.57 | 4 | 4 | 5 | 4 | 4 | 21 | 4.20 | 4 | 4 | 4 | 3 | 5 | 20 | 4.00 |
| 12 | 56 | L | S1/D4 | 27 | | 3 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 35 | 4.38 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 27 | 3.86 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 29 | 4.14 | 2 | 4 | 4 | 4 | 3 | 17 | 3.40 | 3 | 3 | 4 | 4 | 5 | 19 | 3.80 |
| 13 | 54 | P | S1/D4 | 22 | | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 | 4.75 | 5 | 3 | 4 | 4 | 5 | 5 | 5 | 31 | 4.43 | 5 | 5 | 5 | 4 | 4 | 5 | 2 | 30 | 4.29 | 4 | 3 | 5 | 5 | 4 | 21 | 4.20 | 5 | 5 | 5 | 4 | 4 | 23 | 4.60 |
| 14 | 35 | P | S1/D4 | 9 | | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 35 | 4.38 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 30 | 4.29 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 | 4.29 | 5 | 4 | 4 | 3 | 4 | 20 | 4.00 | 4 | 4 | 2 | 2 | 5 | 17 | 3.40 |
| 15 | 54 | L | S1/D4 | 23 | | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 36 | 4.50 | 5 | 2 | 4 | 5 | 4 | 4 | 4 | 28 | 4.00 | 5 | 4 | 2 | 4 | 4 | 5 | 4 | 28 | 4.00 | 3 | 4 | 5 | 5 | 4 | 21 | 4.20 | 4 | 4 | 5 | 4 | 5 | 22 | 4.40 |
| 16 | 55 | P | SMA/SLTA | 22 | | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 36 | 4.50 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 31 | 4.43 | 4 | 5 | 3 | 5 | 4 | 4 | 3 | 28 | 4.00 | 4 | 3 | 5 | 4 | 4 | 20 | 4.00 | 4 | 5 | 3 | 4 | 4 | 20 | 4.00 |
| 17 | 51 | L | S2 | 19 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 37 | 4.63 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 26 | 3.71 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 32 | 4.57 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 | 4 | 4 | 4 | 5 | 5 | 22 | 4.40 |
| 18 | 39 | L | S2 | 9 | 6 | 3 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 33 | 4.13 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 | 4.14 | 4 | 4 | 5 | 5 | 4 | 3 | 3 | 28 | 4.00 | 4 | 4 | 3 | 3 | 4 | 18 | 3.60 | 4 | 3 | 5 | 4 | 4 | 20 | 4.00 |
| 19 | 41 | P | S2 | 17 | | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 35 | 4.38 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 30 | 4.29 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 | 4.29 | 4 | 4 | 5 | 4 | 4 | 21 | 4.20 | 4 | 4 | 4 | 3 | 4 | 19 | 3.80 |
| 20 | 40 | L | S1/D4 | 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4.00 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 21 | 57 | P | S1/D4 | 22 | | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 30 | 3.75 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 26 | 3.71 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 24 | 3.43 | 3 | 3 | 4 | 4 | 4 | 18 | 3.60 | 4 | 4 | 2 | 4 | 3 | 17 | 3.40 |
| 22 | 40 | L | S2 | 14 | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4.00 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4.00 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 23 | 53 | P | S1/D4 | 23 | 3 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 38 | 4.75 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 32 | 4.57 | 4 | 4 | 2 | 5 | 5 | 4 | 3 | 27 | 3.86 | 4 | 4 | 4 | 5 | 4 | 21 | 4.20 | 5 | 4 | 4 | 4 | 5 | 22 | 4.40 |
| 24 | 53 | P | S1/D4 | 20 | 7 | 5 | 4 | 5 | 5 | 3 | 5 | 4 | 5 | 36 | 4.50 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 31 | 4.43 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 29 | 4.14 | 5 | 5 | 5 | 4 | 4 | 23 | 4.60 | 4 | 3 | 4 | 3 | 4 | 18 | 3.60 |
| 25 | 41 | P | S1/D4 | 19 | | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 35 | 4.38 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 30 | 4.29 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 30 | 4.29 | 4 | 3 | 5 | 4 | 4 | 20 | 4.00 | 5 | 4 | 2 | 4 | 4 | 19 | 3.80 |
| 26 | 52 | P | S1/D4 | 32 | 7 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 36 | 4.50 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 31 | 4.43 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 | 4.14 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 27 | 40 | L | S1/D4 | 21 | | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 35 | 4.38 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 30 | 4.29 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 29 | 4.14 | 5 | 4 | 4 | 4 | 4 | 21 | 4.20 | 4 | 4 | 4 | 2 | 4 | 18 | 3.60 |
| 28 | 51 | P | S1/D4 | 23 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 39 | 4.88 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 33 | 4.71 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 33 | 4.71 | 3 | 2 | 4 | 3 | 4 | 16 | 3.20 | 5 | 5 | 4 | 5 | 5 | 24 | 4.80 |
| 29 | 41 | P | S2 | 23 | 6 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 39 | 4.88 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 34 | 4.86 | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 32 | 4.57 | 4 | 3 | 5 | 5 | 5 | 22 | 4.40 | 5 | 5 | 5 | 5 | 4 | 24 | 4.80 |
| 30 | 51 | P | S2 | 23 | 3 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 37 | 4.63 | 5 | 3 | 5 | 4 | 4 | 4 | 5 | 30 | 4.29 | 5 | 5 | 2 | 5 | 4 | 4 | 4 | 29 | 4.14 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 31 | 52 | P | S1/D4 | 19 | | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 37 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Lampiran 3
Validitas
1. LKPD

| Correlations | | | | | | | | | |
|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| | LKPD1 | LKPD2 | LKPD3 | LKPD4 | LKPD5 | LKPD6 | LKPD7 | LKPD8 | LKPD.MEAN |
| LKPD1 | | | | | | | | | |
| Pearson Correlation | 1 | .618** | .332** | .195 | .032 | .302* | .217 | .217 | .655** |
| Sig. (1-tailed) | | .000 | .008 | .083 | .410 | .015 | .062 | .061 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| LKPD2 | | | | | | | | | |
| Pearson Correlation | .618** | 1 | .369** | .212 | .072 | .051 | .096 | .192 | .588** |
| Sig. (1-tailed) | .000 | | .004 | .066 | .307 | .361 | .250 | .086 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| LKPD3 | | | | | | | | | |
| Pearson Correlation | .332** | .369** | 1 | .538** | .240* | .097 | .212 | .034 | .621** |
| Sig. (1-tailed) | .008 | .004 | | .000 | .043 | .019 | .034 | .406 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| LKPD4 | | | | | | | | | |
| Pearson Correlation | .195 | .212 | .538** | 1 | .377** | .290* | .159 | .073 | .610** |
| Sig. (1-tailed) | .083 | .066 | .000 | | .003 | .019 | .303 | .406 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| LKPD5 | | | | | | | | | |
| Pearson Correlation | .032 | .072 | .240* | .377** | 1 | .277* | .255* | .034 | .494** |
| Sig. (1-tailed) | .410 | .307 | .043 | .003 | | .024 | .094 | .406 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| LKPD6 | | | | | | | | | |
| Pearson Correlation | .302* | .051 | .097 | .290* | .277* | 1 | .307* | .215 | .543** |
| Sig. (1-tailed) | .015 | .361 | .248 | .019 | .024 | | .013 | .063 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| LKPD7 | | | | | | | | | |
| Pearson Correlation | .217 | .096 | .212 | .159 | .255* | .307* | 1 | .543** | .596** |
| Sig. (1-tailed) | .062 | .250 | .065 | .130 | .034 | .013 | | .000 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| LKPD8 | | | | | | | | | |
| Pearson Correlation | .217 | .192 | .034 | .073 | .034 | .215 | .543** | 1 | .483** |
| Sig. (1-tailed) | .061 | .086 | .406 | .303 | .406 | .063 | .000 | | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| LKPD.MEAN | | | | | | | | | |
| Pearson Correlation | .655** | .588** | .621** | .610** | .494** | .543** | .596** | .483** | 1 |
| Sig. (1-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |

** . Correlation is significant at the 0.01 level (1-tailed).

* . Correlation is significant at the 0.05 level (1-tailed).

Lampiran 4

2. SDM

Correlations

| | SDM1 | SDM2 | SDM3 | SDM4 | SDM5 | SDM6 | SDM7 | SDM:MEAN |
|---------------------|--------|--------|--------|--------|--------|--------|--------|----------|
| SDM1 | | | | | | | | |
| Pearson Correlation | 1 | .134 | .221 | .047 | .050 | .253* | .361** | .482** |
| Sig. (1-tailed) | | .172 | .057 | .370 | .363 | .035 | .004 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| SDM2 | | | | | | | | |
| Pearson Correlation | .134 | 1 | .304* | .141 | -.053 | .094 | .056 | .515** |
| Sig. (1-tailed) | .172 | | .014 | .160 | .355 | .253 | .346 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| SDM3 | | | | | | | | |
| Pearson Correlation | .221 | .304* | 1 | .585** | .193 | .040 | .249* | .675** |
| Sig. (1-tailed) | .057 | .014 | | .000 | .085 | .389* | .037 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| SDM4 | | | | | | | | |
| Pearson Correlation | .047 | .141 | .585** | 1 | .322* | .186 | .110 | .604** |
| Sig. (1-tailed) | .370 | .160 | .000 | | .010 | .093 | .218 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| SDM5 | | | | | | | | |
| Pearson Correlation | .050 | -.053 | .193 | .322* | 1 | .392** | .245* | .498** |
| Sig. (1-tailed) | .363 | .355 | .095 | .010 | | .002 | .040 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| SDM6 | | | | | | | | |
| Pearson Correlation | .253* | .094 | .040 | .196 | .392** | 1 | .689** | .606** |
| Sig. (1-tailed) | .035 | .253 | .389 | .093 | .002 | | .000 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| SDM7 | | | | | | | | |
| Pearson Correlation | .361** | .056 | .249* | .110 | .245* | .689** | 1 | .620** |
| Sig. (1-tailed) | .004 | .346 | .037 | .218 | .040 | .000 | | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| SDM:MEAN | | | | | | | | |
| Pearson Correlation | .482** | .515** | .675** | .604** | .498** | .606** | .620** | 1 |
| Sig. (1-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| N | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 |

*. Correlation is significant at the 0.05 level (1-tailed).

**. Correlation is significant at the 0.01 level (1-tailed).

Lampiran 5

3. SAKD

Correlations

| | SAKD1 | SAKD2 | SAKD3 | SAKD4 | SAKD5 | SAKD6 | SAKD7 | SAKD MEAN |
|-----------|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| SAKD1 | Pearson Correlation Sig. (1-tailed) N | 1 .426** 52 | -.025 .431 52 | -.185 .095 52 | .082 .283 52 | .375** .003 52 | .142 .157 52 | .462** .000 52 |
| SAKD2 | Pearson Correlation Sig. (1-tailed) N | 1 .426** 52 | .141 .159 52 | .036 .399 52 | .094 .254 52 | .297* .016 52 | -.009 .474 52 | .505** .000 52 |
| SAKD3 | Pearson Correlation Sig. (1-tailed) N | -.025 .431 52 | .141 .159 52 | 1 .038 52 | .052 .356 52 | .111 .216 52 | -.064 .327 52 | .447** .000 52 |
| SAKD4 | Pearson Correlation Sig. (1-tailed) N | -.185 .095 52 | .036 .399 52 | .038 .394 52 | 1 .376** 52 | -.011 .469 52 | .068 .317 52 | .332** .008 52 |
| SAKD5 | Pearson Correlation Sig. (1-tailed) N | .082 .283 52 | .094 .254 52 | .052 .356 52 | .376** .003 52 | 1 .240 52 | .282* .021 52 | .576** .000 52 |
| SAKD6 | Pearson Correlation Sig. (1-tailed) N | .375** .003 52 | .297* .016 52 | .111 .216 52 | -.011 .469 52 | 1 .240 52 | .622** .000 52 | |
| SAKD7 | Pearson Correlation Sig. (1-tailed) N | .142 .157 52 | -.009 .474 52 | -.064 .327 52 | .068 .317 52 | .282* .021 52 | .264* .029 52 | .543** .000 52 |
| SAKD MEAN | Pearson Correlation Sig. (1-tailed) N | .462** .000 52 | .505** .000 52 | .447** .000 52 | .332** .008 52 | .576** .000 52 | .622** .000 52 | 1 52 |

** . Correlation is significant at the 0.01 level (1-tailed).

* . Correlation is significant at the 0.05 level (1-tailed).

Correlations

| | TI1 | TI2 | TI3 | TI4 | TI5 | TI.MEAN |
|---------------------|--------|--------|--------|--------|--------|---------|
| TI1 | | | | | | |
| Pearson Correlation | 1 | .143 | .081 | .071 | .334** | .666** |
| Sig. (1-tailed) | | .155 | .285 | .309 | .008 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 |
| TI2 | | | | | | |
| Pearson Correlation | .143 | 1 | -.014 | .212 | -.004 | .517** |
| Sig. (1-tailed) | .155 | | .461 | .065 | .489 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 |
| TI3 | | | | | | |
| Pearson Correlation | .081 | -.014 | 1 | .462** | .060 | .469** |
| Sig. (1-tailed) | .285 | .461 | | .000 | .337 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 |
| TI4 | | | | | | |
| Pearson Correlation | .071 | .212 | .462** | 1 | .429** | .672** |
| Sig. (1-tailed) | .309 | .065 | .000 | | .001 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 |
| TI5 | | | | | | |
| Pearson Correlation | .334** | -.004 | .060 | .429** | 1 | .572** |
| Sig. (1-tailed) | .008 | .489 | .337 | .001 | | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 |
| TI.MEAN | | | | | | |
| Pearson Correlation | .666** | .517** | .469** | .672** | .572** | 1 |
| Sig. (1-tailed) | .000 | .000 | .000 | .000 | .000 | |
| N | 52 | 52 | 52 | 52 | 52 | 52 |

** . Correlation is significant at the 0.01 level (1-tailed).

Lampiran 6

4. TI

Lampiran 7

5. SPI

Correlations

| | SPI1 | SPI2 | SPI3 | SPI4 | SPI5 | SPI.MEAN |
|---------------------|--------|--------|--------|--------|--------|----------|
| SPI1 | | | | | | |
| Pearson Correlation | 1 | .607** | .111 | .189 | .225 | .618** |
| Sig. (1-tailed) | | .000 | .216 | .090 | .054 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 |
| SPI2 | | | | | | |
| Pearson Correlation | .607** | 1 | .113 | .111 | .172 | .592** |
| Sig. (1-tailed) | .000 | | .213 | .218 | .111 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 |
| SPI3 | | | | | | |
| Pearson Correlation | .111 | .113 | 1 | .359** | .226 | .688** |
| Sig. (1-tailed) | .216 | .213 | | .005 | .054 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 |
| SPI4 | | | | | | |
| Pearson Correlation | .189 | .111 | .359** | 1 | .082 | .636** |
| Sig. (1-tailed) | .090 | .218 | .005 | | .281 | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 |
| SPI5 | | | | | | |
| Pearson Correlation | .225 | .172 | .226 | .082 | 1 | .490** |
| Sig. (1-tailed) | .054 | .111 | .054 | .281 | | .000 |
| N | 52 | 52 | 52 | 52 | 52 | 52 |
| SPI.MEAN | | | | | | |
| Pearson Correlation | .618** | .592** | .688** | .636** | .490** | 1 |
| Sig. (1-tailed) | .000 | .000 | .000 | .000 | .000 | |
| N | 52 | 52 | 52 | 52 | 52 | 52 |

** . Correlation is significant at the 0.01 level (1-tailed).

Lampiran 8

Reliabilitas

1. LKPD

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .711 | .710 | 8 |

2. SDM

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .638 | .664 | 7 |

3. SAKD

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .466 | .511 | 7 |

4. TI

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .482 | .519 | 5 |

5. SPI

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .561 | .584 | 5 |

Lampiran 9

Asumsi Klasik

1. Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Standardized Residual |
|----------------------------------|----------------|-----------------------|
| N | | 52 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .95998366 |
| Most Extreme Differences | Absolute | .113 |
| | Positive | .113 |
| | Negative | -.055 |
| Test Statistic | | .113 |
| Asymp. Sig. (2-tailed) | | .098 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

2. Multikolineritas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .892 | .353 | | 2.527 | .015 | | |
| | SDM.MEAN | .262 | .125 | .280 | 2.093 | .042 | .366 | 2.731 |
| | SAKD.MEAN | .251 | .116 | .262 | 2.175 | .035 | .450 | 2.221 |
| | TI.MEAN | .187 | .092 | .223 | 2.027 | .048 | .539 | 1.856 |
| | SPI.MEAN | .167 | .073 | .235 | 2.303 | .026 | .628 | 1.593 |

a. Dependent Variable: LKPD.MEAN

3. Heteroskedastisitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .604 | .232 | | 2.607 | .012 |
| | SDM.MEAN | -.061 | .082 | -.168 | -.739 | .464 |
| | SAKD.MEAN | -.111 | .076 | -.301 | -1.468 | .149 |
| | TI.MEAN | .028 | .061 | .085 | .454 | .652 |
| | SPI.MEAN | .032 | .048 | .115 | .660 | .512 |

a. Dependent Variable: abs_res

Lampiran 10

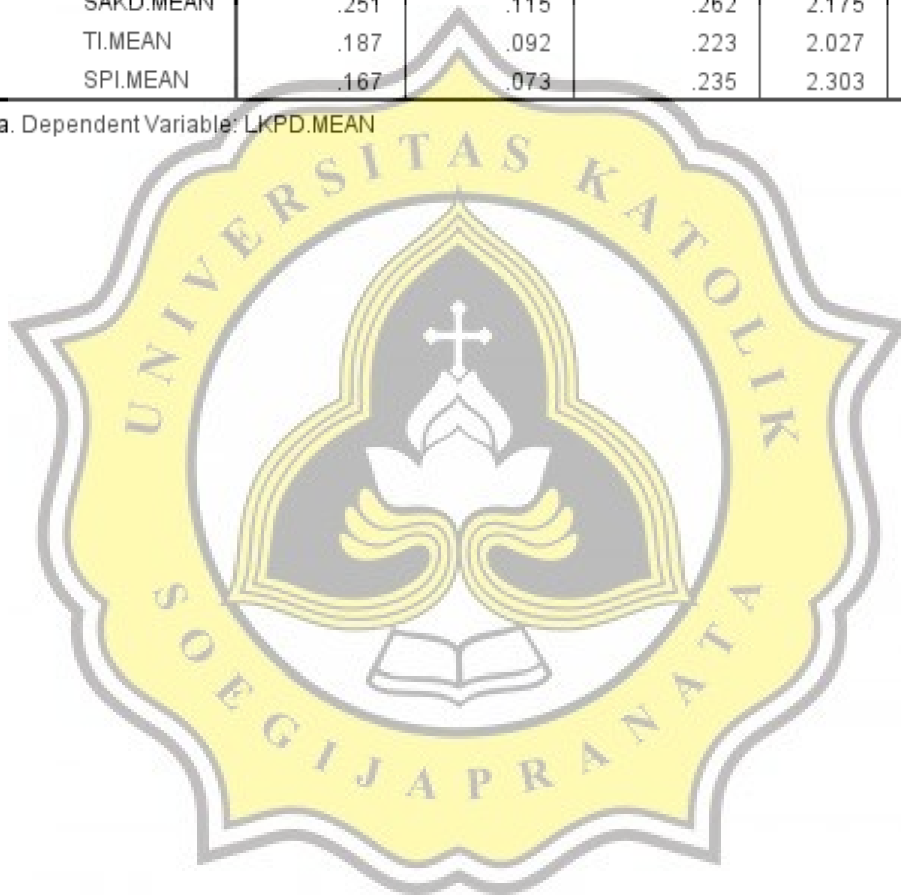
Uji Hipotesis

Uji t (Signifikansi Individual)

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 | (Constant) | .892 | .353 | 2.527 | .015 |
| | SDM.MEAN | .262 | .125 | .280 | .042 |
| | SAKD.MEAN | .251 | .115 | .262 | .035 |
| | TI.MEAN | .187 | .092 | .223 | .048 |
| | SPI.MEAN | .167 | .073 | .235 | .026 |

a. Dependent Variable: LKPD.MEAN





7.64% PLAGIARISM
APPROXIMATELY

0.32% IN QUOTES

Report #11098488

BAB I PENDAHULUAN Latar Belakang Pemerintah daerah dapat dikatakan sebagai satuan atas wilayah yang diberikan sistem secara tidak langsung (desentralisasi) oleh pemerintah pusat untuk mengurus rumah tangganya sendiri. Sistem desentralisasi ini berlaku di Indonesia karena untuk mempermudah dalam pembagian sumber daya dan dalam proses kontroling sistem. Pemerintah pusat telah memberikan prosedur yang sangat baik untuk memantau apakah sumber daya yang diberikan telah sesuai sasaran atau belum dengan hanya melihat laporan keuangan. Jadi ketika pemerintah pusat memberikan sumber daya terhadap pemerintah daerah, seharusnya Laporan Keuangan Pemerintah Daerah (LKPD) sesuai dengan apa yang diharapkan oleh pemerintah pusat guna pembangunan pemerintah daerah. Mekanisme itulah yang diinginkan oleh kedua pihak antara pemerintah dan masyarakat luas saat ini. Di dalam laporan keuangan terdapat berbagai macam informasi yang begitu lengkap mengenai gambaran atas penggunaan sumber daya yang digunakan. Apabila sumber daya diselewengkan oleh oknum-oknum yang tidak bertanggung jawab pastilah didalam laporan keuangan tersebut akan mudah sekali ditemukan kejanggalan yang membuat laporan keuangan tidak baik atau tidak sesuai dengan yang sebenarnya. Untuk itu laporan keuangan yang baik